IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

INCOME TAX APPLICATION No 359 of 1999

For Approval and Signature:

Hon'ble MR.JUSTICE M.S.SHAH
and
Hon'ble MR.JUSTICE K.A.PUJ

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1. Whether Reporters of Local Papers may be allowed to see the judgements? : NO

2. To be referred to the Reporter or not? : NO

3. Whether Their Lordships wish to see the fair copy of the judgement? : NO

4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder? : NO

5. Whether it is to be circulated to the concerned Magistrate/Magistrates,Judge/Judges,Tribunal/Tribunals? : NO

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THE COMMISSIONER OF INCOME TAX

Versus

AMRATLAL DAHVABHAI PATEL(HUF)

Appearance:

1. INCOME TAX APPLICATION No. 359 of 1999

MR MANISH R BHATT for Petitioner No. 1

MR SN SOPARKAR for Respondent No. 1

CORAM : MR.JUSTICE M.S.SHAH
and
MR.JUSTICE K.A.PUJ

Date of decision: 07/08/2002

ORAL JUDGEMENT

(Per : MR.JUSTICE M.S.SHAH)

The present application as well as Income-tax Application No.360 of 1999 arose out of the common order passed by the Income-tax Appellate Tribunal, Ahmedabad.

2. Our attention is invited to the decision dated 27-9-2000 passed by this Court in Income-tax Application No.360 of 1999.

3. Having heard the learned counsel for the parties, we are of the view that on the proposed question No.1 in the memo of the application, the following question of law does arise:-

"Whether, on the facts and in the circumstances of the case, the ITAT was justified in holding that the transfer of land would not fall in the period 1993-94 relevant to assessment year 1994-95 with reference to the deed of ratification dated 18-4-1996 and handing over of the possession of land for building activities in 1993 as per oral agreement in that year?"

4. We, therefore, allow this application. The Tribunal is directed to prepare a statement of case and send it to this Court on the above question No.1 proposed in this application.

Rule is made absolute but with no order as to costs.

(M.S. Shah,J) (K.A. Puj,J)

zgs/-